

## Message Text

UNCLASSIFIED

PAGE 01 CAIRO 13848 201011Z  
ACTION TRSE-00

INFO OCT-01 NEA-10 ISO-00 L-03 EB-08 H-02 CIAE-00  
INR-07 NSAE-00 /031 W  
-----117331 201308Z /41  
R 200940Z AUG 77  
FM AMEMBASSY CAIRO  
TO SECSTATE WASHDC 8533

UNCLAS CAIRO 13848

E.O. 11652: NA  
TAGS: EFIN  
SUBJ: INCOME TAX TREATY

REF: (A) CAIRO 13771; (B) STATE 193787

1. CONVERSATION WITH SENIOR GOE OFFICIAL AUGUST 20 (SEE REFTEL A) WAS INCONCLUSIVE FOR PURPOSES OF TREASURY. MINFIN RESEARCH DIRECTOR BAROODY ESSENTIALLY CONFIRMED TREASURY'S UNDERSTANDING OF ARTICLE 11 (10) OF DRAFT TREATY, STATING GOE INTERPRETATION HINGES ON FACT THAT DIVIDENDS, AS LONG AS PAID AS SUCH, ARE SUBJECT ONLY TO TAX ON INCOME FROM MOVABLE CAPTIAL. HE CITED IN THIS CONNECTION MEMORANDUM DATED NOVEMBER 5, 1974, WHICH HE SAID SPELLS OUT RATIONALE FOR INTERPRETATION. BAROODY NOTED THAT TREASURY (PATRICK) SHOULD HAVE COPY OF MEMORANDUM.

2. GOE OFFICIAL DECLINED TO AUTHORIZE EMBASSY TO CHARACTERIZE HIS READING OF POINT AS AUTHORITATIVE, HOWEVER, PENDING RETURN FROM LEAVE OF UNDERSEC HABIB "IN FEW DAYS" AND HIS CONFIRMATION OF INTERPRETATION. BAROODY HAS PROMISED TO BE IN TOUCH AGAIN ASAP, AT WHICH TIME EMBASSY WILL FORWARD HIS AND HABIB'S COMMENTS BY CABLE.

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## Message Attributes

**Automatic Decaptioning:** X  
**Capture Date:** 01-Jan-1994 12:00:00 am  
**Channel Indicators:** n/a  
**Current Classification:** UNCLASSIFIED  
**Concepts:** NEGOTIATIONS, TAX AGREEMENTS  
**Control Number:** n/a  
**Copy:** SINGLE  
**Sent Date:** 20-Aug-1977 12:00:00 am  
**Decaption Date:** 01-Jan-1960 12:00:00 am  
**Decaption Note:**  
**Disposition Action:** n/a  
**Disposition Approved on Date:**  
**Disposition Case Number:** n/a  
**Disposition Comment:**  
**Disposition Date:** 01-Jan-1960 12:00:00 am  
**Disposition Event:**  
**Disposition History:** n/a  
**Disposition Reason:**  
**Disposition Remarks:**  
**Document Number:** 1977CAIRO13848  
**Document Source:** CORE  
**Document Unique ID:** 00  
**Drafter:** n/a  
**Enclosure:** n/a  
**Executive Order:** N/A  
**Errors:** N/A  
**Expiration:**  
**Film Number:** D770301-0818  
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**Litigation Codes:**  
**Litigation History:**  
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**Message ID:** b6c18457-c288-dd11-92da-001cc4696bcc  
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**Original Classification:** UNCLASSIFIED  
**Original Handling Restrictions:** n/a  
**Original Previous Classification:** n/a  
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**Reference:** 77 CAIRO 13771, 77 STATE 193787  
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**Review Event:**  
**Review Exemptions:** n/a  
**Review Media Identifier:**  
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**Review Release Event:** n/a  
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**Review Withdrawn Fields:** n/a  
**SAS ID:** 1541655  
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**Status:** NATIVE  
**Subject:** INCOME TAX TREATY  
**TAGS:** EFIN, US, EG  
**To:** STATE  
**Type:** TE  
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**Review Markings:**  
Margaret P. Grafeld  
Declassified/Released  
US Department of State  
EO Systematic Review  
22 May 2009  
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